

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 182 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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PLASTIC PRODUCTS ENGG. CO.

Versus

COMMISSIONER OF INCOME TAX

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Appearance:

MR JP SHAH for Petitioner

MR MANISH R BHATT for Respondent No. 1

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CORAM : MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

Date of decision: 23/04/99

ORAL JUDGEMENT

#. The following question of law has been referred for the opinion of this court at the instance of assessee relating to assessment year 1977-78 by the Income Tax Appellate Tribunal, Ahmedabad for its opinion arising out of its order in Income Tax Application No. 263/82:

"Whether, on the facts and in the circumstances  
of the case, the receipt of deposits of Excise  
Duty was taxable income of the assessee?"

#. Identical question has been referred to this  
court for the assessment year 1976-77 in the case of the  
very assessee which was subject matter of Income  
Reference No. 174 of 1984 which has been decided by  
separate order today. Following the said decision the  
question referred to above is answered in affirmative  
that is to say in favour of the revenue and against the  
assessee. There shall be no order as to costs.

(Rajesh Balia, J) (A.R. Dave, J)